IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 10-02-2016

CORAM

THE HONOURABLE THIRU JUSTICE M. DURAISWAMY

W.P.No.4835 of 2016
and
WMP No.4186 of 2016

M/s S4 Carlisle Publishing Services Pvt Ltd
rep by Sanjay M. Lulla, Director,
No.141, 1st floor, Prakash Towers,
Rajiv Gandhi Salai, OMR Kottivakkam,
Chennai - 600 041 .... Petitioner

vs

Deputy Commissioner of Income Tax,
Cpr[prate Corc;e. 6(1),
7th floor, New Block,
121, M.G. Road,
Chennai - 600 032 ..... Respondent

Writ Petition filed under Article 226 of the Constitution of India praying this Court to issue a Writ of Certiorarified Mandamus to call for the records of the respondent in the Proceedings of the respondent in No.Co.Cir(6)/(1)/ AAFCS2900K/2015-16 dated 21.01.2016 demanding payment of the assessed tax and quash the impugned proceedings, and direct the respondent not to take any coercive step to enforce recover.

For petitioner : Mr.K. Subramaniam
For respondents: Mr.J. Narayanasamy
Standing Counsel

ORDER

The petitioner has filed the above writ petitioin to issue a a Writ of Certiorarified Mandamus to call for the records of the respondent in the Proceedings of the respondent in No.Co.Cir(6)/(1)/ AAFCS2900K/2015-16 dated 21.01.2016 demanding payment of the assessed tax and quash the impugned proceedings, and direct the respondent not to take any coercive step to enforce recover.

2. When the matter is taken up for hearing, the learned counsel appearing for the petitioner submitted that the petitioner had already filed an appeal before the Income Tax Appellate Tribunal on 03.02.2016 along with stay petition. The learned counsel for the petitioner submits that since the stay petition has not come up for hearing before the respondent, a Notice dated 21.1.2016 was issued by the respondent to the petitioner, calling upon the petitioner to pay the demand on or before 10.02.2016.

3. Since the stay petition has not been taken up for hearing by the respondent, I am of the view that the Income Tax Appellate Tribunal should be directed to dispose of the stay petition with in a stipulated time.

4. Mr.J. Narayansamy, learned counsel appearing for the respondent submitted that a time limit may be fixed for disposal of the stay petition.

5. Having regard to the submissions made by the learned counsel on either side, without expressing any opinion with regard to the merits of the case, I direct the Income Tax Appellate Tribunal to take up the stay petition, filed by the petitioner along with the appeal and dispose of the same, within a period of three weeks from the date of receipt of copy of this order. Till such time, (i.e.,) for three weeks, the respondent shall not take any coercive steps.

6. Mr.J. Narayanasamy, learned counsel for the respondent contended that the petitioner may be directed to pay 1/3 of the demand, made by the respondent, for the grant of interim stay. Since I am not staying the proceedings till the disposal of the appeal, pending before the Income Tax Appellate Tribunal, the contention, now raised by the learned counsel for the respondent, does not arise.

7. With the above observation, the writ petition is disposed of. No costs. Consequently, connected MP is closed.
sr

-s/d-
Assistant Registrar(CS-VI)

True Copy

Sub-Assistant Registrar

To
Deputy Commissioner of Income Tax,
Cpr[prate Corc;e. 6(1),
7th floor, New Block,
121, M.G. Road,
Chennai - 600 032

+ 1 cc to Mr.K.Subramaniam, Advocate SR 8480

+ 1 cc to Mr.J.Narayanaswamy, Sr.Stand Counselfor I.T. SR 8588

msm(co)
prk10/2 W.P.No.4835/2016